



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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State Controller

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Executive Director

December 7, 2009

No. 2009/057

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

2010 Timberland Production Zone Values

On November 19, 2009, pursuant to section 434.5 of the Revenue and Taxation Code, the Board approved a schedule of timberland values for the January 1, 2010 lien date. The Board is required to certify the values determined pursuant to section 434.5 to county assessors by November 30 of each year.

For the 2010 lien date, land zoned for timberland production shall be valued, per acre, according to the following schedule:

| Redwood Region | | Whitewood Region | | Pine-Mixed Conifer Region | |
|----------------|-------|------------------|-------|---------------------------|-------|
| Site I | \$245 | Site I | \$173 | Site I | \$134 |
| Site II | \$198 | Site II | \$128 | Site II | \$ 95 |
| Site III | \$173 | Site III | \$108 | Site III | \$ 72 |
| Site IV | \$151 | Site IV | \$ 80 | Site IV | \$ 52 |
| Site V | \$ 48 | Site V | \$ 42 | Site V | \$ 27 |

When the county assessor, pursuant to Revenue and Taxation Code section 434, designates a timberland parcel or portion thereof as inoperable, such timberland parcel, or portion thereof, shall be valued as if it is Site V.

This certification is submitted to you in accordance with the provisions of section 434.5. If you have any questions, please contact the County-Assessed Properties Division, Timber Tax Section, at 916-445-6964.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:mc